

**DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 03-0008P
Food and Beverage Tax
For the Month ended May 31, 2002**

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ISSUE(S)

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer filed its return with payment on July 15, 2002 and was assessed a late penalty. The original due date of the return was July 1, 2002.

Taxpayer filed a penalty protest dated December 9, 2002. Taxpayer states that an oversight and not intentional disregard caused the late remittance.

I. Tax Administration – Penalty

DISCUSSION

Taxpayer protests the penalty assessed and states that it was late due to an administrative oversight. Taxpayer further states that it has a punctual remittance history for the past three years.

Taxpayer failed to remit its tax timely and has not provided reasonable cause to allow the department to waive the penalty. An oversight is not reasonable cause.

FINDING

Taxpayer's protest is denied.